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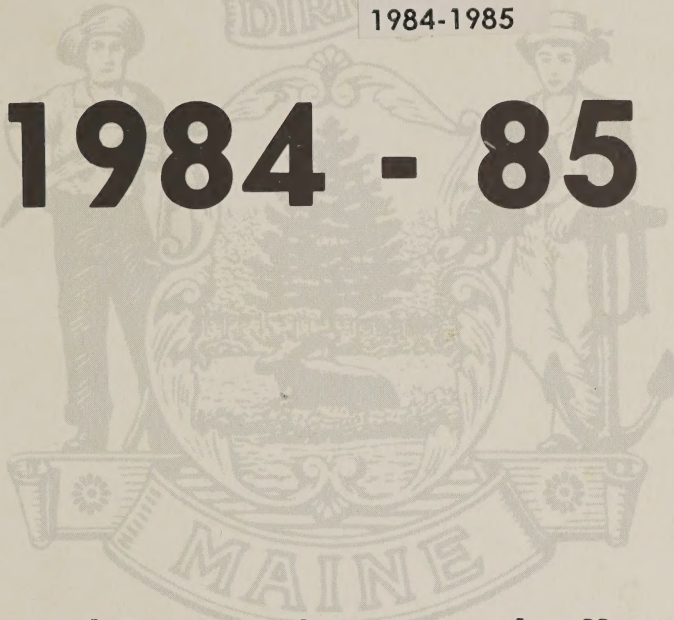


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# **Mattawamkeag**

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M42AR,  
1984-1985

# **1984 - 85**



**Annual Report of Municipal Officers**

**For Municipal Year 1984 - 1985**

**BRING THIS REPORT TO TOWN MEETING**



**ANNUAL REPORT**

**OF THE**

**MUNICIPAL OFFICERS**

**OF THE TOWN OF**

**MATTAWAMKEAG**

**FOR THE**

**YEAR ENDING MARCH 1, 1985**

# **EMERGENCY NUMBERS**

## **FIRE**

**Dial 1-800-432-7911**

## **POLICE**

**Dial 736-2660**

**or**

**1-800-432-7911**



# **Town Officers**

Selectmen/Assessors  
**CLIFFORD C. DAVIS**  
**GLORIA COOMBS**  
**DEAN LIBBEY**

Business Manager/Road Commissioner  
**CLIFFORD C. DAVIS**

Treasurer, Tax Collector  
Town Clerk, Registrar of Voters  
**BEVERLY SMITH**

Directors of M.S.A.D. #67

**JOYCE MC CARTHY**  
**BEVERLY SPRINGER**  
**LYMAN ALBERT**

Term expires 1985  
Term expires 1985  
Term expires 1986

Police Chief  
**TIM NICHOLAS**

Fire Chief  
**ARCHIE MCGINLEY**

Fire Warden  
**KEITH GRAY**

Director of Civil Defense  
**EDWARD J. RICHARD JR.**

Director of Hospital District #1

**PATRICIA GRAHAM**  
**DWIGHT TILTON**

Term expires 1985  
Term expires 1985

Planning Board  
**RICHARD PEPIN, Chairman**

**ROBERT LEATHERS**  
**VIRGIL WYMAN**

**STEVE MACARTHUR**  
**LYMAN ALBERT**

Associate Members

**ARCHIE MCGINLEY**

**ROBERT FROST**

Park Commission

DAVID SLEEPER  
ARCHIE McGINLEY  
EDWARD MADDEN

Term expires 1985  
Term expires 1986  
Term expires 1987

Budget Committee Members

LYMAN ALBERT  
THORNTON AUSTIN  
REGINALD ADAMS  
BARBARA ELWARD

ELEANOR ROBERTSON  
ARCHIE McGINLEY  
BILL McCARTHY

Representative to Legislature

BETTY HARPER

Home Address

RFD #1, Box 120  
Lincoln, Maine 04457

Telephone

1-794-6392

Legislative Address

House of Representatives  
State House, Sta. #2

Augusta, Maine 04333

Telephone

1-800-423-2900 (Toll free)

or

1-289-1400

State Senator

MICHAEL PEARSON

Home Address

Box 454  
Old Town, Maine 04468

Telephone

827-2358

Legislative Address

State Senate  
State House #3

Augusta, Maine 04333

Telephone

1-800-452-4601 (Toll free)

# Warrant for Town Meeting

Penobscot ss

State of Maine

To: Tim Nicholas, a constable of the Town of Mattawamkeag in said county.

## GREETINGS:

In the name of the State of Maine, you are required to notify and warn the inhabitants of said Town of Mattawamkeag qualified by law to vote in Town affairs, to assemble at the Municipal Building in said Town on Monday the 25th day of March A.D. 1985 at nine o'clock in the forenoon, at which time the polls will be open for the election of the moderator. The polls will be open for the election of Officers, under secret ballot, at 10:00 o'clock in the forenoon of the day of said meeting and will remain open until seven o'clock in the afternoon of said day, at which time the polls will close, and at seven o'clock in the afternoon of said day, to act on the following Articles, to wit:

Art. 1. To elect a Moderator to preside at said meeting.

Art. 2. To choose by secret ballot: First Selectman/Assessor, Business Manager/Road Commissioner for one year. Second Selectman/Assessor for one year. Third Selectman/Assessor for one year. One Director for M.S.A.D. #67 for two years. One Director for M.S.A.D. #67 for three years. One Director for H.A.D. #1 for two years. One Director for H.A.D. #1 for three years. One Park Commissioner for three years.

Art. 3. To see if the Town will vote to raise and appropriate the sum of \$5000.00 for the Recreation Program. Said program to be administered by the Mattawamkeag Youth Athletic League, Inc. and the Board of Selectmen.

(Recommended by the Budget Committee to Accept)

Art. 4. To see if the Town will vote to raise and appropriate the sum of \$400.00 to pay for gasoline only for all transportation of M.Y.A.L. Inc. sports and for gasoline and driver for Senior Citizens trips.

(Recommended by Budget Committee to Accept)

Art. 5. To see if the Town will vote to raise and appropriate the sum of \$3000.00 for operation, care and maintenance of the Recreation building and pool.

(Recommended by the Budget Committee to Accept)

Art. 6. To see if the Town will vote to raise and appropriate the sum of \$3000.00 to pay the heating oil, electricity and phone expenses of keeping the Recreation Hall open and available for use and rental during the winter months.

(Recommended by the Budget Committee not to Accept)

Art. 7. To see if the Town will vote to raise and appropriate the sum of \$2000.00 to be set aside in a Capital Reserve Account earmarked for the maintenance of the Recreation Building only. Said monies to be available at the discretion of the Board of Selectmen to perform necessary maintenance, repairs and upkeep to the Recreation Building. Said Capital Reserve Account to have a ceiling limit of \$6000.00, at which time further requests for additional monies will be terminated until such time as additional funds are required to maintain the account.

(Recommended by the Budget Committee that \$2000.00 be taken from the present Capital Reserve Fund)

Art. 8. To see if the Town will vote to raise and appropriate the sum of \$1600.00 to be used towards the purchase of 100 folding chairs and 10 folding tables for the Recreation Building.

(Recommended by the Budget Committee to Accept)

Art. 9. To see if the Town will vote that all monies raised through the use and rental of the Recreation Building be designated to stay in the Recreation Building Account to help defray the costs of keeping the building open.

(Recommended by the Budget Committee to Accept)

Art. 10. To see if the Town because of its negative actions in regards to keeping the Recreation Building open and maintained, will vote to authorize the Board of Selectmen to advertise the same, "For Sale" and to come back at a Special Town Meeting to act on any offers or bids received.

(Recommended by the Budget Committee Not to Accept)



Art. 11. To see if the Town will vote to build a swimming pool and authorize the Selectmen to borrow \$75,000.00 on such terms as they deem advisable for same.

(Recommended by the Budget Committee to Accept)

Art. 12. To see if the Town will vote to spend the monies received from the State of Maine for the Town's share of Snowmobile registration for any expense deemed necessary by the Board of Selectpersons to finance a snowmobile program.

(Recommended by the Budget Committee to Accept)

Art. 13. To see if the Town will vote to appropriate from Federal Revenue Sharing Funds the sum of \$17,800.00 for the Police Department.

(Recommended by the Budget Committee to Accept)

Art. 14. To see if the Town will vote to raise and appropriate the sum of \$2,537.72 to purchase the equipment in police car and home owned by Timothy Lavoie.

(Recommended by the Budget Committee Not to Accept)

Art. 15. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for purchase of a base radio with two remote units for police department.

(Recommended by the Budget Committee to Accept)

Art. 16. To see if the Town will vote to raise and appropriate the sum of \$2,480.00 to be expended for a School Crossing Guard.

(Recommended by the Budget Committee to Accept)

Art. 17. To see if the Town will vote to raise and appropriate the sum of \$11,500.00 for operation, care and maintenance of the Municipal building.

(Recommended by the Budget Committee to Accept)

Art. 18. To see if the Town will vote to raise and appropriate the sum of \$21,000.00 for the Public Works Account.

(Recommended by the Budget Committee to Accept)

Art. 19. To see if the Town will vote to raise and appropriate the sum of \$25,000.00, said sum to be used along with the \$7,000.00 received from State to repair and surface some of the town roads including some repair on the dump road.

(Recommended by the Budget Committee to Accept)

Art. 20. To see if the Town will vote to raise and appropriate the sum of \$500.00 to repair and improve the existing sidewalks.

(Recommended by the Budget Committee to Accept)

Art. 21. To see if the Town will vote to accept the sum of \$100.00 from Thelma Bell to be invested in a cemetery trust fund. Interest to be used for the care of the Bryant and Doane lot in the cemetery.

(Recommended by the Budget Committee to Accept)

Art. 22. To see if the Town will vote to accept the sum of \$200.00 from Agnes Severence to be invested in a cemetery trust fund. Interest to be used for the care of the Everett Severance lot in the cemetery.

(Recommended by the Budget Committee to Accept)

Art. 23. To see if the Town will vote to have a Budget Committee of seven members and if so, said committee to be appointed by the Select-persons.

(Recommended by the Budget Committee to Accept)

Art. 24. To see if the Town will vote to raise and appropriate the sum of \$14,250.00 for the operation and maintenance of Street Lights for the ensuing year.

(Recommended by the Budget Committee to Accept)

Art. 25. To see if the Town will vote to install a Street Light between the residence of Aldana Grant and Hildred Grant on Route #157.

(Recommended by Budget Committee to Accept)

Art. 26. To see if the Town will vote to install a Street Light between the residences of Clayton McCarthy and Wayne Peters, on Back-settlement Rd.

(Recommended by the Budget Committee to Accept)

Art. 27. To see if the Town will vote to raise and appropriate the sum of \$300.00 for the operation and maintenance of the Blinker Lights for the ensuing year.

(Recommended by the Budget Committee to Accept)

Art. 28. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for Fire Equipment and Repair, Maintenance and Training for the ensuing year.

(Recommended by the Budget Committee to Accept)

Art. 29. To see if the Town will vote to raise and appropriate the sum of \$1,500.00, said sum to be used for the purchase of 2 portable hand radio quick charging units for Mattawamkeag Fire Department.

(Recommended by the Budget Committee to Accept)

Art. 30. To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for a Fire Department tank truck, said amount to be added to the Capitol Reserve Fund.

(Recommended by the Budget Committee to Accept)

Art. 31. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for the care and maintenance of the cemetery.

(Recommended by the Budget Committee to Accept)

Art. 32. To see if the Town will vote to raise and appropriate the sum of \$2,501.00 to be expended on the following requests:

Chester Dental Clinic	\$ 829.00
Penquis CAP	565.00
Counseling Center/Community Health	167.00
Katahdin Friends	350.00
Eastern Area Agency on Aging	315.00
Eastern Transportation Services	250.00
Combat	25.00

(Recommended by Budget Committee to Accept)

Art. 33. To see if the Town will vote to raise and appropriate the sum of \$4,760.00 (the total of \$4,000.00 Principal and \$760.00 Interest) for the payment on the note to the Norstar Bank of Lincoln on the Municipal Building.

(Recommended by the Budget Committee to Accept)

Art. 34. To see if the Town will vote to raise and appropriate the sum of \$11,636.78 (the total of \$8,856.00 Principal and \$2,780.78 Interest) for payment on a note to the Norstar Bank of Lincoln.

(Recommended by the Budget Committee to Accept)

Art. 35. To see if the Town will vote to raise and appropriate the sum of \$1,627.00 for payment on note to Farmers Home Administration on Recreation property.

(Recommended by the Budget Committee to Accept)

Art. 36. To see if the Town will vote to raise and appropriate the sum of \$4,455.00 for the General Assistance Account.

(Recommended by the Budget Committee to Accept)

Art. 37. To see if the Town will vote to raise and appropriate the sum of \$4,700.00 for the Town Library and Compensation for the Librarians for the ensuing year.

(Recommended by the Budget Committee to Accept)

Art. 38. To see if the Town will vote to raise and appropriate the sum of \$3,200.00 to defray the Town's share of Social Security for the Town's Employees.

(Recommended by the Budget Committee to Accept)

Art. 39. To see if the Town will except the provisions of the Workman's Compensation Act and to raise and appropriate the sum of \$2,918.00 for Compensation Insurance on all Town Employees.

(Recommended by the Budget Committee to Accept)

Art. 40. To see if the Town will vote to raise and appropriate the sum of \$1,200.00 to defray the Town's cost of Unemployment Insurance.

(Recommended by the Budget Committee to Accept)

Art. 41. To see if the Town will appoint three interested citizens to serve along with the Three Selectmen and Park Commissioners as advisory Board for the Mattawamkeag Wilderness Park to work in the interest of the Town of Mattawamkeag.

(Recommended by the Budget Committee to Accept)

Art. 42. To see if the Town will vote to raise and appropriate the sum of \$6,000.00 to be used to defray the cost of the 125th Anniversary celebration to be held in August 1985.

(Recommended by the Budget Committee to Accept)

Art. 43. To see if the Town will vote to charge .135 interest on all unpaid taxes after September 30, 1985.

(Recommended by the Budget Committee to Accept)

Art. 44. To see if the Town will vote to raise and appropriate the sum of \$2,500.00 to help with the maintenance of the Mattawamkeag Wilderness Park.

(Recommended by the Budget Committee to Accept)



Art. 45. To see if the Town will vote to raise and appropriate the sum of \$500.00 for the cutting of dangerous trees in the limits of the town roads.

(Recommended by the Budget Committee to Accept)

Art. 46. To see if the Town will vote to raise and appropriate the sum of \$500.00 to be donated to the Penobscot Valley Humane Society in Lincoln for the construction and maintenance of the building.

(Recommended by the Budget Committee to Accept)

Art. 47. To see if the Town will vote to make the following amendments to the ordinance known as the Town of Mattawamkeag Building Code:

(a) Section 3, part 3, — The first sentence is repealed and replaced with the following:

The Code Enforcement Officer will approve or deny applications for permits within 10 days from date of filing except applications that involve subdivision or shore line zoning or any application he feels should be approved by the Planning Board. Applications for permits will be posted in a public place for 10 days.

(b) Section 3 Part 4 — The last sentence is repealed and replaced with the following:

The Municipal Officers will issue written notice of their decision within 10 days of date of appeal.

(c) Section 8 — The words “State of Maine State” will be replaced with the word “National.”

(d) Section 9 — The last sentence is amended to read as follows: Buildings utilizing unsuitable materials shall not be eligible for issuance of a building permit.

(e) Section 10 — The words certificates of compliance and occupancy will be repealed and replaced with the words: Stop Work Notice.

(f) Section 10 Part 1 — The last sentence is amended to read as follows: As soon as practicable following such notice said plumbing or electrical wiring shall be inspected by an authorized plumbing or electrical inspector.

(g) Section 10 Part 2 is repealed and replaced with the following: The Code Enforcement Officer will issue a stop work notice for any violations of the building permit.

(h) Section 13 — Fees will be added to the ordinance and will read as follows: A five dollar (\$5.00) fee will be charged for each permit issued, payable to the Town of Mattawamkeag.

The Registrar of Voters gives notice that she will be in session for the purpose of revising and correcting the list of voters at 8:00 o'clock in the forenoon on the day of said meeting at the Mattawamkeag Municipal Building.

Hereof, fail not and have you there this warrant, with your doing thereon.

A True Copy Attest

Constable of Mattawamkeag

CLIFFORD DAVIS

GLORIA COOMBS

DEAN LIBBY

Selectpersons of Mattawamkeag

# Report of Municipal Officers

Of the Town of Mattawamkeag for the year ending March 1, 1985

## VALUATION OF THE TOWN

Real Estate, Resident	\$7,143,665.
Real Estate, Non-Resident	8,348,110.
Personal Estate, Resident	25,580.
Personal Estate, Non-Resident	988,610.
	<hr/>
Total	\$16,505,965.

## List of Appropriations made at the Annual Town Meeting, March 26, 1984

Recreation Program	\$ 5,000.00
Rec Program Transportation	500.00
Operation, Care & Main. of Rec. Bldg. & Pool	2,000.00
School Crossing Guard	2,460.00
Care of Municipal Bldg.	10,000.00
Public Works	21,000.00
Town Roads	25,000.00
Repair & improve existing sidewalks	500.00
Fire Equip., repair, maint., & training	3,000.00
Plectrons for Fire Dept. (five)	1,500.00
Fire Dept. Tank Truck (Capital Reserve Acct.)	4,000.00
Northeast Note on the Municipal Building (Prin. 4,000.00 Int. 950.00)	4,950.00
Northeast Note on Great Northern Paper Co. (8,856.00 Prin. & 3,336.88 Int.)	12,192.88
Farmers Home Ad. note on Rec. Property	1,627.00
General Assistance Acct.	3,500.00
Town Library	4,500.00
Town Share of Social Security	3,000.00
Workman's Comp.	2,000.00
Unemployment Ins.	1,200.00
125th Anniversary	3,000.00
Wilderness Park	2,500.00
Cutting dangerous trees along highway	500.00
	<hr/>
Total	\$113,929.88
County Tax	11,017.05

School Assessment	207,186.84	
	<hr/>	
Total		\$332,133.77
Minus estimated State Revenue Sharing	(\$21,000.00)	
Amount to be raised from property taxes		311,133.77
Actual tax rate .19		
Computation of Overlay		
Actual tax rate .19 x Valuation \$16,505,965. =		313,613.34
Raised from Property Taxes		311,133.77
Overlay		2,479.57
Tax rate X Valuation		313,613.34
Fractional Difference		.77
Total Property Tax Committed to Collector		313,614.11
Supplemental Tax Committed to Collector		45.13
		<hr/>
Total Commitment		\$313,659.24
Voted to be taken from Federal Revenue Sharing		
Police Dept.		16,800.00
Voted to be taken from Surplus:		
New Sander	\$ 4,000.00	
Street Lights	13,018.68	
Blinker Lights	300.00	
Chester Dental Clinic	276.00	
Penquis C.A.P.	654.00	
Counseling Center/Community Health	468.00	
Katahdin Friends	350.00	
Eastern Area Agency on Aging	317.00	
Update Tax Maps	400.00	
	<hr/>	
Total		\$ 19,783.68

#### STATE REVENUE SHARING

Received from State of Maine	\$ 25,408.59
Applied to reduce commitment	21,000.00
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Balance	\$ 4,408.59
Credit to Surplus	\$ 4,408.59

#### FEDERAL REVENUE SHARING

Balance from last year	\$ 8,615.61
Received from U.S. Treasurer	15,551.00



Interest	685.61	
	<hr/>	
Total		\$ 24,852.22
Voted to withdraw		16,800.00
		<hr/>
Balance		\$ 8,052.22

#### MINISTERIAL SCHOOL LAND FUND

Balance from last year	\$ 2,249.31	
Interest	120.97	
	<hr/>	
Balance		\$ 2,370.28

#### CAPITOL RESERVE FUND

Balance from last year	\$ 4,036.05	
Interest	231.37	
	<hr/>	
Balance		\$ 4,267.42

#### CAPITOL RESERVE FUND (Fire Truck)

Invested in Certificate of Deposit	\$ 4,000.00	
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#### ADMINISTRATIONS

##### Receipts

1984 & 1985 Excise Tax	\$ 40,608.33
Cost & Interest on 1983 Taxes	795.69
Interest on 1984 Taxes	1,154.41
Cost & Interest on 1982 Tax Liens	1,403.37
Cost & Interest on 1983 Tax Liens	1,187.23
Copies	47.60
U.S. Treasurer, refund	10.30
Town Clerk, Births, Deaths & Marriages	127.00
Dwight Tilton, Plumbing Permits	10.00
Excise Tax Collector, Reregistrations	513.00
Town Clerk, Dog Licenses	199.50
Fred McLain	2.00
State of Maine, Tree Growth	2,589.75
Town Clerk, Hunting & Fishing & Salmon Stamps	5,549.75
Weatherbee Insurance Agency, Refund	125.00
Town Clerk, Recording	6.00
Penobscot Registry of Deeds, Refund	13.00
Leon Markie, Junk Yard License	100.00

State of Maine, Dept. of Conservation	289.47	
State of Maine, Tax Reimbursement	94.90	
N.E.B.'s, Refund	19.29	
Boat Tax	908.40	
		<hr/>
Total		\$ 55,753.99

Expended  
SALARY OF TOWN OFFICERS

Clifford C. Davis, Selectman,		
Assessor, Bus. Mgr. & Rd. Comm.	\$ 4,500.00	
Gloria Coombs, Selectperson & Assessor	1,500.00	
Dean Libbey, Selectman & Assessor	1,000.00	
Beverly Smith, Tax Collector, Clerk, Reg. of		
Voters & Treasurer	9,289.19	
Jean Twist, Health Officer	150.00	
Keith Gray, Fire Warden	50.00	
Vernon Robichaud, Asst. Fire Warden	10.00	
Robert Frost, Asst. Fire Warden	10.00	
		<hr/>
Total		\$ 16,509.19

EXPENSE ACCOUNT

Clifford C. Davis	\$ 1,000.00	
		<hr/>
Total		\$ 1,000.00

INCIDENTAL

Maine Municipal Association	\$ 640.00
Bankers Leasing	856.44
Treasurer of the State	10.00
A. J. Roy, C.P.A.	1,325.00
Penobscot Times	799.00
Bangor Hydro-Elec. (Flag pole light)	66.20
Henry Scott	210.00
Cynthia Gallant	40.01
Archie McGinley	78.60
Comm. of Agriculture (Dog Licenses)	115.50
J. J. Newberry	5.99
Richard Pepin	14.80
Bangor Hydro-Elec. Co.	67.12
Sargent Lowell	31.53

Dept. of Inland Fish & Wildlife	5,182.00	
U.S. Postal Service	7.00	
Malcolm Foss	18.20	
Linda Shaw (Excise Tax Refund)	18.40	
No. Penobscot Municipal Assoc.	20.00	
Herman Scott	48.00	
Scott McMoarn	4.06	
Bangor Daily News	274.79	
Western Auto	29.99	
Gateway Press	95.00	
Katahdin Times	28.00	
Scanner World	88.74	
Elgin Turner	200.75	
Patricia Locke, Atty.	35.00	
Forest Fire Payroll	578.94	
Norman Lee	6.41	
United Methodist Church	16.50	
Bruce Lancaster	66.45	
Treasurer of Penobscot County	2,963.35	
Treasurer of Aroostook County	224.86	
Kenneth Taylor	19.00	
Southern Vehicle Prod.	26.98	
Rodney Gagnon	7.56	
Sheila See	10.52	
Ralph Libby	24.55	
Ed Jones	4.60	
Wayne Susi	23.04	
Penobscot Reg. of Deeds	248.00	
		<hr/>
Total		\$ 14,530.88

#### TOWN OFFICE EXPENDITURES

Neal Associates Inc.	\$ 100.00
Bangor Computer Processing	39.78
Nada Appraisal Guide	60.00
Continental Tel. of Maine	971.85
Wilson Dollar Store	4.64
U.S. Postal Service	530.03
Gateway Press	58.77
Great Northern Paper Co.	52.50
Marks Printing House	307.96
Secretary of State	1.80
American Date Products	317.17

LaVerdiere's	6.49
Maine Municipal Association	25.00
Locke Office Products, Inc.	48.00
Promaco	20.19
Globe Printing Company	28.92
Bangor Merrifield	4.96
Bangor Daily News	25.76
Tower Publishing Co.	54.00
Branhan Publishing Co.	26.60
Netherland Typewriter Co.	67.30
Norstar Bank	69.34
A. Joseph Roy, Jr.	115.00
Corris Richards	278.72
Keys 'n Things	42.36
Ames	3.48
Nebs. Inc.	17.95
New England Business Service, Inc.	19.29
Sears Roebuck & Co.	163.48
Transco	39.29
<hr/>	
Total	\$ 3,500.63

#### ELECTIONS

Geneva Irvine	\$ 88.77
Beverly Springer	88.77
Barbara Albert	90.44
Lyman Albert	50.00
Globe Printing Service	98.35
Inoe McCafferty	87.09
<hr/>	
Total	\$ 503.42

#### INSURANCE

Weatherbee Insurance Agency	\$ 2,256.00
Desmond & Payne Inc	515.00
Neal Assoc. Inc.	2,985.00
Blue Cross & Blue Shield of Me.	363.53
Maine Municipal Assoc.	296.00
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Total	\$ 6,415.53
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Grand Total	\$ 42,459.65
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Balance	\$ 13,294.34
Credit to Surplus	\$ 13,294.34



PROTECTION OF PERSONS & PROPERTIES  
POLICE DEPARTMENT

Receipts

Appropriated from Federal Revenue

Sharing	\$ 16,800.00
State of Maine Court Fees	60.00
Bruce Lancaster	15.00
Theresa Currier	15.00
Charlotte & Stephen MacArthur	10.00
Roland Arbo	5.00
Keith Gray	5.00
Gail & Jim Hennequin	10.00
Tim Lavoie	510.00
Morris Grass	15.00
Mattawamkeag Motorcycle Club	30.00
Robert Frost	10.00
Hartford Ins. Co.	890.96
Lyman Albert	5.00
Vernon Robichaud	5.00
Maurice Peters	5.00
George Noonan	5.00
Vaughn Peters	5.00
Tim Nicholas	207.89
Wayne Susi	15.00
Claude Tardy	5.00
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Total	\$ 18,628.85

Expenditures  
CHIEF'S SALARY

Tim Lavoie	\$ 10,420.00
Tim Nicholas	2,750.00
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Total	\$ 13,170.00

POLICE EXPENSE

Mattawamkeag Hardware	\$ 151.98
Terry's Texaco	5.00
Uniform Sales & Service	13.87
Continental Tel.	868.02
Eugene Whitney	17.50
Haynes Oil	191.76
Northeast Divers	104.90

Maine Criminal Justice Academy	150.00	
Wise Uniforms	685.69	
Marlene's	27.48	
Haynes Truck Stop	1,450.97	
Lincoln Auto Parts	25.25	
Petro Line Assoc.	27.06	
Millinocket Ford	49.00	
Bob & Tom's Gun Shop	18.00	
Tim Lavoie	77.70	
Medway Auto Salvage	124.00	
Ron's Market	20.57	
Radio Comm.	533.12	
Mike's Auto Body	1,140.96	
Superior Court	1.25	
Keag Market	16.46	
Ben Tibbets	25.72	
Whitten's 2 Way	61.83	
U.S. Postal	14.82	
Globe Printing	147.35	
V. H. Wyman & Son	23.50	
Green Acres Kennels	15.99	
Total		\$ 5,989.75

#### COMMUNICATIONS

Janet Lavoie	\$ 900.00
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#### CONSTABLES

Claude Tardy	\$ 90.00	
Lester Gordon	62.50	
Shirley Emery	85.00	
Melvin Vicaire	10.00	
Total		\$ 247.50
Total Expenditures		\$ 20,307.25
Overdraft		1,678.40
Charge to Surplus		1,678.40

## SCHOOL CROSSING GUARD

Appropriated	\$ 2,460.00
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### Expended

Melvin Vicaire	\$ 2,480.00
Overdraft	20.00
Charge to Surplus	20.00

## PLECTRONS

Appropriated	\$ 1,500.00
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### Expended

Motorola, Inc.	\$ 1,496.00
Balance	4.00
Credit to Surplus	4.00

## STREET LIGHTS

Appropriated from Surplus Funds	\$ 13,018.00
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### Expended

Bangor Hydro-Electric Co.	\$ 13,898.07
Overdraft	880.07
Charge to Surplus	880.07

## TRAFFIC LIGHTS

Appropriated from Surplus	\$ 300.00
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### Expended

Bangor Hydro-Electric Company	\$ 301.72
Overdraft	1.72
Charge to Surplus	1.72

## FIRE DEPARTMENT

### Receipts

Appropriated	\$ 3,000.00
Markie's Garage	22.00
Town of Winn	2,470.00
Richard Spencer	5.00
Canadian Pacific Railroad	95.00
Radio Shack	34.95
State of Maine	222.50

Total

\$ 5,849.45

### Expenditures

Maine Line Fire Equipment	\$ 1,764.84
Continental Tel. Co.	279.87
N. H. Bragg & Son	72.90

Martel Guay Fire Equipment	123.00
Haynes Truck Stop	365.80
Mattawamkeag Hardware	.10
Ganthers Garage	110.00
Darling's Auto	62.76
University of Maine	37.40
Radio Shack	34.95
Radio Comm.	445.00
Ron's Mkt.	2.09
Scanner World	88.74
Keys 'n Things	9.60
Canadian Pacific Railroad	25.00
Fire Payroll	196.25
Keag Market	37.43
Derward Grant	120.00
Maine Central R.R.	25.00
Whitten's 2 Way	377.85
Petro Line Assoc.	27.06
Smart's Equip.	37.70
U.S. Postal	6.34
Lincoln Auto Parts	129.95
Chain Saw Center	80.00
Markies Garage	120.00
Maine Federal Fire Fighters	114.00
Winn Fire Payroll	747.50
Steege Auto Parts	297.45
V. H. Wyman & Son	91.29
<hr/>	
Total	5,829.87
Balance	19.58
Credit to Surplus	19.58

#### HEALTH CLINIC COUNSELING CENTER

Appropriated from Surplus	\$	468.00
Expend		
Community Health Center	\$	468.00

#### CHESTER DENTAL CLINIC

Appropriated from Surplus	\$	276.00
Expend		
Chester Dental Clinic	\$	276.00



PENQUIS CAP		
Appropriated from Surplus	\$	654.00
Expended		
Penquis CAP	\$	654.00

KATAHDIN FRIENDS INC.		
Appropriated from Surplus	\$	350.00
Expended		
Katahdin Friends Inc.	\$	350.00

EASTERN AREA AGENCY ON AGING		
Appropriated from Surplus	\$	317.00
Expended		
Eastern Area on Aging	\$	317.00

GENERAL ASSISTANCE		
Appropriated	\$	3,500.00
Received from State of Maine		649.52
		<hr/>
Total	\$	4,149.52

Expended		
Case #1	\$	445.00
Case #2		52.68
Case #3		248.00
Case #4		656.90
Case #5		161.91
Case #6		245.80
Case #7		437.75
Case #8		113.95
Case #9		34.05
Case #10		292.07
Case #11		40.03
Case #12		58.02
Case #13		293.56
Case #14		512.04
Case #15		214.25
Case #16		82.50
Case #17		54.24
Case #18		390.00
Case #19		134.10
Case #20		212.14
		<hr/>
Total	\$	4,678.99
Overdraft		529.47
Charged to Surplus		529.47

## EDUCATION

Assessed	\$207,186.84	
Balance Fwd. from last year	3,198.69	
		<hr/>
Total		\$210,385.53
	Expended	
M.S.A.D. #67		\$204,613.26
		<hr/>
Balance		5,772.27
Fwd. to next year		5,772.27

## PUBLIC WORKS

Appropriated	\$ 21,000.00	
Appropriated (Pavement)	25,000.00	
Received from State of Maine	7,122.50	
Received from Mattawamkeag Housing	90.00	
Received from State of Maine	26.84	
Received from Terry DuPont	251.81	
Received from Aroostook County	1,000.00	
		<hr/>
Total		\$ 54,491.15
	Expended	
Norman Lee	\$ 12,140.00	
Globe Printing Service	195.50	
Clay, Lovett, GMC Inc.	46.08	
Haynes Truck Stop	2,076.76	
Lawrence Lee	115.97	
Heart of Maine Exterminating	336.00	
Wm. Pelky	10.00	
Cole's Express	28.12	
E.H.D. Truck Parts	118.60	
Western Auto Assoc. Store	25.52	
Darling Auto Parts	16.61	
Tilcon	25,000.00	
Lane Construction	1,269.49	
Guy & Alice McGinley	225.00	
David Twist Sr.	425.00	
Lincoln Auto Parts	280.12	
Smarts	234.75	
Bangor Hydro-Electric	307.12	
Mattawamkeag Hardware	2.03	
Markies Garage	200.00	
Bob's Welding	100.00	

Guy Russell Jr.	165.84
Haskell Lumber Co.	8.58
B & J General Store	12.12
Hayden B McCarthy	411.50
Peggy Daniels	1.80
Keys 'n Things	1.60
Tibbetts	14.50
Durwood Grant	130.00
Hewes Co. Inc.	297.76
Howard P. Fairfield, Inc.	298.55
New England Telephone Co.	3,002.30
Ronald Porter	517.00
Smart's Equipment	898.16
Rollen Welding Inc.	13.50
Roland Gerard	126.00
Sheridan Smith, Inc,	1,655.50
Petro Line Assoc.	27.06
Ron's Garage	12.63
Lester Gordon	6.70
Lincoln Color Center	6.28
Madden's Texaco	5.00
W. H. Shurtleff Co.	1,236.67
Donald Smart	128.00
V. H. Wyman & Son	60.91
Town Road Payroll #1	1,483.52
Eli Lee	10.00
Lincoln Tire Company	29.58

Total	\$ 53,713.73
Balance	777.42
Credit to Surplus	777.42

#### SIDEWALKS

Appropriated	\$ 500.00
Expended	
Guy Russell Jr.	\$ 157.45
Balance	\$ 342.55
Credit to Surplus	342.55

#### SANDER

Appropriated from Surplus	\$ 4,000.00
Expended	
Howard P. Fairfield, Inc.	\$ 4,000.00

### SNOWMOBILE PROGRAM

State of Maine	\$ 3,497.10	
Mattawamkeag Roadrunners	6,603.20	
Total		\$ 10,100.30
	Expended	
Mattawamkeag, Roadrunners	\$ 9,600.10	
Treasurer, State of Maine	500.20	
Total		\$ 10,100.30

### MUNICIPAL BUILDING

Appropriated	\$ 10,000.00	
Kathleen Raymond, Hall Rental	115.00	
Stanley McCafferty, Hall Rental	115.00	
Harry Magoon, Hall Rental	115.00	
Norman Gowen, Hall Rental	25.00	
Pricilla Mallory, Hall Rental	125.00	
United Paper Makers Int. Union	125.00	
Pine Grove Chapter #55	31.50	
Total		\$ 10,651.50
	Expended	
C & W Wiper Company	\$ 154.95	
Norman Lee	1.99	
Fickett Electrical Co.	27.59	
Ben Tibbetts	74.74	
Haynes Oil Company	3,265.59	
Mattawamkeag Hardware	26.94	
Bangor Hyrdo-Electric Co.	2,051.51	
Haskell Lumber Company	141.31	
Kathleen Raymond	25.00	
Fred Hallett Inc.	77.50	
Stanley McCafferty	25.00	
Martel Guay Fire Equipment	83.00	
William Merritt	675.00	
Lincoln Color Center	305.92	
Vera Smith	10.00	
Keag Market	9.27	
Ron's Market	6.06	
Haynes Oil	3,231.43	
Eldon O'Brien	170.00	
Standard Electric C.	46.69	
Priscilla Mallory	35.00	



Vernon Robichaud	10.00	
Sweets Repair Shop	59.75	
Tim Lavoie	62.49	
V. H. Wyman & Son	34.38	
	<hr/>	
Total		\$ 10,611.11
		<hr/>
Balance		\$ 40.39
Credit to Surplus		40.39

#### CEMETERY

Appropriated		\$ .00
	Expended	
V.F.W. Post #7409	\$ 21.00	
John Craig Jr.	499.15	
Thornton Austin	857.00	
Richard James	123.95	
Larry Ferguson	197.65	
Vernon Robichaud	10.00	
Madden's Texaco	45.65	
V. H. Wyman & Son	76.31	
	<hr/>	
Total		\$ 1,830.71
Overdraft		1,830.71
Charge to Surplus		1,830.71

#### TAX MAPS

Appropriated	\$ 400.00	
	Expended	
John E. O'Donnell & Assoc.	\$ 450.00	
	<hr/>	
Overdraft		\$ 50.00
Charge to Surplus		50.00

#### WILDERNESS PARK

Appropriated	\$ 2,500.00	
	Expended	
Treasurer, Penobscot County	\$ 2,500.00	

# LAND PURCHASE

Appropriated from Surplus	\$ 6,000.00
Expended	
Eddie & Leona Jones	\$ 6,000.00

# TREE REMOVAL

Appropriated		\$ 500.00
Expended		
Scott Macomber	\$ 125.00	
Jack's Tree Service	150.00	
	<hr/>	
Total		\$ 275.00
Balance		225.00
Credit to Surplus		225.00

# PUBLIC LIBRARY

Appropriated	\$ 4,500.00	
State of Maine, Stipend fund	280.00	
	<hr/>	
Total		\$ 4,780.00
Expended		
Nancy Vicaire	\$ 1,106.05	
Beverly Smith	1,159.60	
Doubleday & Company	463.49	
Cards of Knowledge	87.31	
World Book Encyclopedia	17.95	
US	17.95	
National Geographic Society	76.70	
Discover	12.00	
American Heritage	18.00	
Upstart	28.49	
Ladies Home Journal	13.97	
Society	12.97	
House & Garden	19.97	
Work Basket	3.00	
Sport	12.00	
Down East	18.00	
Good Housekeeping	14.97	
Country Journal	15.00	
Home	15.00	
Prevention	12.97	
House of Beauty	13.97	
Homeowner	9.97	

Crafts	12.00	
Maine Fish & Wildlife	4.95	
National Wildlife & Fisheries	10.50	
Readers Digest	13.93	
Teen	11.95	
Gaylord Bros., Inc.	38.78	
High Technology	21.00	
Wilton Enterprise, Inc.	12.45	
Popular Service	13.94	
Science 84	18.00	
Popular Mechanic	11.97	
New Shelter	11.00	
1001 Home Ideas	9.97	
Handcrafts	11.95	
Country Living	15.97	
People	44.20	
Judy Wyman	621.05	
Yankee	14.25	
Eastern Book Co.	14.22	
Betts Bookstore	58.78	
Workbench	6.00	
Annie's Attic	14.95	
University of Maine	396.28	
House Beautiful	15.97	
McCalls	9.95	
Compute	24.00	
Gaylord Bros.	166.11	
Home Mechanix	6.94	
Mother Earth News	18.00	
US Postal Service	10.74	
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Total		\$ 4,789.13
Overdraft		9.13
Charge to Surplus		9.13

#### CARE & MAINTENANCE OF RECREATION PROPERTY AND POOL

Appropriated	\$ 2,000.00
Rec. from Evelyn Markie, hall rental	90.00
Rec. from Scott Snedden	30.71
Rec. from Gary Markie, hall rental	115.00
Rec. from Lyman Albert, hall rental	90.00

Rec. from M.Y.A.L.	15.90
Rec. from Tim & Beth Markie, hall rental	115.00
Rec. from Keag Motorcycle Club, hall rental	328.00
Rec. from Hamm McGinley Post #7409, oil	1,194.09
Cressa Garland	125.00

Total

\$ 4,103.70

Expended

Continental Tel. of Maine	\$ 157.29
Bangor Hydro-Electric Co.	471.87
Mattawamkeag Hardware	74.72
Haynes Oil Company	1,456.41
Wilson's Dollar Store	56.05
Haskell Lumber Company	73.92
V. H. Wyman & Son	159.65
Fickett Electric Co.	5.50
Brent Watson	192.00
Ben Tibbetts	163.76
Wm. Rhodes, Locksmith	3.00
ABC Pools	20.82
Rec. Payroll #1	200.89
W. H. Shurtleff Co.	528.54
B & J General Store	5.49
Wrights	81.16
Phyllis Markie (rebate)	25.00
Tim Markie (rebate)	25.00
Whitney Energy System	314.45
Keys 'n Things	6.40

Total

\$ 4,021.92

Balance

\$ 81.78

Credit to Surplus

81.78

#### RECREATION PROGRAM

Appropriated	\$ 5,000.00
Rec. from M.Y.A.L.	409.18
Rec. from MOKA	32.00
Rec. from Christine Gordon	66.00
Rec. from Scott Snedden	54.00
Rec. from Gloria Coombs	55.00

Total

\$ 5,616.18



	Expended	
Gateway Press	\$	12.50
Katahdin Times		19.20
Goldsmith Sporting Goods		83.50
Rec. Payroll		3,128.94
B & J General Store		19.14
Wrights		139.72
David Dickey & Sons		99.39
Benjamin Tibbetts		19.65
Radio Shack		493.77
Denn Bros. Inc.		156.95
V. H. Wyman & Son		13.77
Fickett Electrical Service		19.00
Anderson Party Supplies		273.13
S & S Arts & Crafts		264.01
John Nute		150.00
Owen R. Page		162.00
J. L. Hammett Co.		64.40
		<hr/>
Total		\$ 5,119.07
		<hr/>
Balance		\$ 497.11
Credit to Surplus		497.11

#### RECREATION BUS ACC.

Appropriated	\$	500.00
	Expended	
Gloria Coombs	\$	23.00
Christine Gordon		45.00
Kevin Lee		5.00
Thomas Vicaire		5.00
B & J General Store		150.20
Mobil Oil Corp.		30.09
		<hr/>
Total		\$ 258.29
		<hr/>
Balance		\$ 241.71
Credit to Surplus		241.71

#### 125th ANNIVERSARY

Appropriated	\$	3,000.00
Rec. from 125th Anniv. Committee		
Balance of 1983 Approp.		687.78

Advancement on 1984 Approp.	800.00	
Total		\$ 4,487.78
	Expended	
Paul York, money appropriated	\$ 800.00	
Hayden McCarthy	300.00	
Paul York	10.37	
Gateway Press	12.00	
Bangor Public Library	2.30	
McCrary	3.96	
Emerson Pharmacy	11.65	
IGA Store	15.80	
Robert Berg Sr.	20.28	
Lounsbury's	13.13	
SAARC Workshop	120.00	
Manhattan Trophies	3.20	
The Katahdin Times	32.00	
Total		\$ 1,344.69
Balance		\$ 3,143.09
Deposit in Certificate of Deposit		3,143.09

#### COUNTY TAX

Assessed		\$ 11,017.05
	Expended	
County Treasurer		\$ 11,017.05
	Overlay	
Overlay		2,479.57
Credit to Surplus		2,479.57

#### NOTES PAYABLE

##### Great Northern Paper Company

Appropriated for note	\$ 8,856.00	
Appropriated for interest	3,336.88	
Total		\$ 12,192.88
	Expended	
Norstar Bank of Lincoln (Note)	\$ 8,855.94	
Norstar Bank of Lincoln, Int.	3,336.92	
Total		\$ 12,192.86
Balance		.02
Credit to Surplus		.02

### MUNICIPAL BUILDING

Appropriated for note	\$ 4,000.00	
Appropriated for interest	950.00	
Total		\$ 4,950.00
	Expended	
Norstar Bank of Lincoln, Note	\$ 4,000.00	
Norstar Bank of Lincoln, Int	950.00	
Total		\$ 4,950.00

### RECREATION BUILDING

Appropriated		\$ 1,627.00
	Expended	
Farmers Home Administration		\$ 1,627.00

### TEMPORARY LOAN

Norstar Bank of Lincoln (Tax anticipation)		\$ 75,000.00
	Expended	
Paid to Norstar Bank of Lincoln		\$ 75,000.00
Paid to Norstar Bank of Lincoln (Interest)		2,001.04
Charge to Surplus		2,001.04

### WORKMAN'S COMP

Appropriated	\$ 2,000.00	
Maine Municipal Assoc.	1,052.00	
Total		\$ 3,052.00
	Expended	
Maine Municipal Association		\$ 1,166.00
Balance		\$ 1,886.00
Credit to Surplus		\$ 1,886.00

### UNEMPLOYMENT INS.

Appropriated		\$ 1,200.00
	Expended	
Maine Municipal Association		\$ 768.00
Balance		\$ 432.00
Credit to Surplus		\$ 432.00

## SOCIAL SECURITY

Appropriated	\$ 3,000.00
Expended	
Maine State Retirement	\$ 3,217.97
Overdraft	217.97
Charge to Surplus	217.97

## Cemetery Trust Funds

Bryant and Doane Lot	
Received from Thelma Bell — Held in trust to be accepted by the Town	\$ 100.00

Everett and Agnes Severance Lot	
Received from Agnes Severance — Held in trust to be accepted by the Town	\$ 200.00

Cemetery Trust Funds	
Received from Heritage Bank	\$ 9,700.00
Received from Laura & Mary Wallace for Wallace Lot	200.00
Received from Woodrow, George & Fred Coombs for Coombs Lot	150.00
Forward from last year, Kenneth and Ardella Taylor for Kevin Taylor Lot	200.00
Forward from last year, Shirley Budge for Prince Shedd Lot	200.00
Merrill Trust Company	100.00
Transferred from Interest account on request of people holding trust funds	2,100.00
	<hr/>
Total	\$ 12,650.00
Deposited in a Certificate of Deposit Norstar Bank of Lincoln	\$ 12,650.00

CEMETERY TRUST FUND (Interest Account)	
Received from Heritage Bank	\$ 6,314.59
Received from Merrill Trust	62.98
	<hr/>
Total	\$ 6,377.57

	Expended	
McMullin Monuments	\$ 2,700.00	
Transferred to Principal acct.	2,100.00	
	<hr/>	
Total		\$ 4,800.00
Balance		1,577.57
Deposited in Savings Acct.		1,577.57
Interest on C.D. from 10-24-84 to 2-28-85		498.31
Interest on Cemetery Fund Int. Acct. from 10-24-84 to 2-28-85		29.33
		<hr/>
Total in interest account as of 2-28-85		\$ 2,105.21

## Taxes

### 1982 TAX LIENS

James McCoy	\$ 159.36
Received of James McCoy	159.36
James Russell	\$ 76.56
Received of James Russell	76.56
Clarence Hewes	\$ 76.38
Received of Clarence Hewes	76.38
Clyde Garland	\$ 142.36
Received of Clyde Garland	142.36
Richard Fogg	\$ 46.25
Received of Richard Fogg	46.25
Charles Nelson	\$ 68.79
Received of Charles Nelson	68.79
Roger Jordan	\$ 351.41
Received of Roger Jordan	351.41
Michael Cooper	\$ 134.13
Received of Vivian Fazzio	134.13
Nathen Lewin	\$ 46.25
Received of Zion Pentacostal Church	46.25



Blaine Gary	\$	371.30
Received of Blaine Gary		371.30
Roland Arbo	\$	171.61
Received of Roland Arbo		171.61
George Edwards	\$	183.15
Received of George Edwards		183.15
Grant Forest Products	\$	538.35
Received of Grant Forest Products		538.35
Aldana Grant	\$	289.25
Received of Aldana Grant		289.25
Edward Madden	\$	384.89
Received of Edward Madden		384.89
Charles Moscone	\$	263.45
Received of Charles Moscone		263.45
Jeffery Vicaire	\$	328.20
Received of Jeffery Vicaire		128.20
Ricky Magoon	\$	271.77
Received of Ricky Magoon		271.77
Edward Coury (Houston House)	\$	554.70
Received of Edward Coury		554.70
Richard Otis	\$	45.60
Transferred to Town Acquired Property		

#### 1982 ABATEMENTS

Jeffery Vicaire (Over valued)	\$	200.00
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#### 1982 TAX LIEN BREAKDOWN

Total due from last year	\$	4,503.76
Collected	\$	4,258.16
Transferred to Town Acquired		45.60
Abatement		200.00
		<hr/>
Total	\$	4,503.76

#### TOWN ACQUIRED PROPERTY

Guy McGinley	\$	1,210.24
Received of Guy McGinley		305.00
		<hr/>
Balance	\$	905.24

Mary Murphy (heirs of)	193.62
Harry Magoon	359.85
Richard Otis	136.81

#### UNCOLLECTED 1983 TAXES

Total Amount Due		\$ 19,038.29
1983 Taxes Collected	\$ 8,517.18	
1983 Tax Liens	10,182.35	
Abatements	70.56	
1983 Personal Tax Collected	83.16	
1983 Personal Tax Uncollected	80.64	
Town Acquired Property	104.40	
	<hr/>	\$ 19,038.29

#### 1983 ABATEMENTS

Vern Dority, No boat	\$ 7.56	
Hayden B. McCarthy, Overvalued	63.00	
	<hr/>	\$ 70.56

#### 1983 TAX LIENS

William Markie	\$ 362.79
Rec'd of William Markie	362.79
Rodney Gagnon	\$ 242.41
Rec'd of Rodney Gagnon	242.41
Mike Cooper	\$ 133.74
Rec'd of Mike Cooper	133.74
Roger Russell	\$ 523.00
Rec'd of Roger Russell	523.00
Dana Tweedie	\$ 72.00
Rec'd of Dana Tweedie	72.00
Clarence Hewes	\$ 85.54
Rec'd of Clarence Hewes	85.54
Raymond Thibodeau	\$ 304.11
Rec'd of Raymond Thibodeau	304.11
Grants Forest Products	\$ 523.80
Rec'd of Forest Products	523.80
Nathan Lewin	\$ 189.00
Rec'd of Nathan Lewin	189.00

Vicky Fornsbee	\$	343.62	
Rec'd of Vicky Fornsbee		343.62	
Forest Project Inc.	\$	17.46	
Rec'd of Forest Projects Inc.		17.46	
Allen Cooper	\$	97.20	
Rec'd of Allen Cooper		97.20	
Robert Brown	\$	46.56	
Rec'd of Robert Brown		46.56	
Tom Vicaire (Store)	\$	589.50	
Rec'd of Small Business Assoc.		589.50	
Mary McCoy	\$	181.02	
Rec'd of Mary McCoy		49.18	
Balance Due			\$ 131.84
Gerald Raymond	\$	203.20	
Rec'd of Gerald Raymond		110.60	
Balance Due			\$ 92.62
Tom Vicaire (Home)	\$	336.06	
Rec'd of Nancy Vicaire		288.18	
Balance Due			\$ 47.88
Lawrence Lee	\$	202.23	
Rec'd of Lawrence Lee		140.10	
Balance Due			\$ 62.13
Roland Arbo	\$	407.75	
Rec'd of Roland Arbo		125.94	
Balance Due			\$ 281.81
Daniel Clark			\$ 176.49
Edward Coury (heirs of)			\$ 322.92
Geo. Edwards			\$ 178.20
Clyde Garland			\$ 146.61
Blaine Gary			\$ 389.43
Aldana Grant			\$ 301.14
Roger Jordan			\$ 368.37
Edward Madden			\$ 382.41

Ricky Magoon	\$	282.96
Archie McGinley	\$	197.07
Charles Moscone	\$	272.16
Thomas Mushroe	\$	184.23
Charles Nelson Sr.	\$	200.00
Peter Norris	\$	104.13
Richard Norris	\$	252.45
Laurier Osborne Sr.	\$	358.47
Richard Otis	\$	44.37
Transferred to Town Acquired Property		
James Russell	\$	143.20
Jeffery Vicaire	\$	335.88
Albert Watson	\$	680.85

#### 1983 TAX LIEN BREAKDOWN

Total Amount of 1983 Tax Liens		\$ 10,182.35
Collected	\$ 4,244.73	
Tran. to Town Acquired	44.37	
	<hr/>	
Total Amount		\$ 4,289.10
Bal. due as of 2-28-85		\$ 5,893.25

#### 1984 UNCOLLECTED TAXES

Roland Arbo	\$	716.59
Paul Britton		595.65
Norman Brown		199.50
Robert Brown		231.51
David Butler		28.50
Thomas Cahill		393.87
Allen Cooper		102.60
Ed Coury (heirs of)		340.86
Daniel Clark		186.39
Cont. Tel. Co.		3.42
Everett Dearborn		207.86
Calvin Downs		361.86
Geo. Edwards		188.10
Vivian Fazzio		4.57
Larry Ferguson		444.41
M. Frodahal		190.00
Robert Frost		260.38
Clyde Garland		154.76
Blaine Gary		411.07
*Carl Gary Sr.		144.31

Sheldon Fary	333.45
Aldana Grant	317.87
Marie Hamm	86.74
Marie Hamm	956.84
Marie Hamm	208.53
Marie Hamm	302.20
Roger Hamm	303.05
Roger Hamm	369.27
Marie & Roger Hamm	8.46
Marie & Roger Hamm	52.73
Marie & Roger Hamm	52.73
Marie & Roger Hamm	51.21
Roger & Marie Hamm	49.78
James Hennequin	453.25
James Hennequin	20.90
Clarence Hewes	309.70
Randy Hewes	76.00
Roger Jordan	392.64
*Bessie Kelsey	100.53
Phyllis Kinney	142.50
Gary LaChance	438.81
Lawrence Lee	213.47
Billy Markie	382.95
Edward R. Madden	8.84
Edward R. Madden	193.61
Edward R. Madden	82.37
Edward R. Madden	121.98
Ricky Magoon	279.68
Charles Moscone	224.39
Charles Moscone	63.65
Joe Murray	298.56
Thomas Mushroe	194.47
*Larry Mushroe	85.50
Mary McCoy	224.20
Hayden B. McCarthy	473.86
Archie McGinley	464.84
Fred McNeil	182.40
Charles Nelson	216.51
Billy Noonan	364.42
Peter Norris	160.08
Peter Norris	6.46
Robert Norris	260.78
Austin Ogden	116.85
Austin Ogden	19.00



Larry Osborne	266.00	
Larry Osborne	73.72	
Keith Osborne	19.00	
George LaFountain	425.60	
Wally Osborne	152.00	
Richard & Lorraine Otis	46.84	
Clifford Perkins	74.11	
Eugene Perry	165.30	
Bruce Peters	242.25	
Alvin Philbrooks	514.14	
Alvin Philbrooks	76.95	
Gerald Raymond	214.51	
James Russell	480.32	
Roger Russell	605.34	
Wyman Russell Jr.	39.14	
*Donald Smith	66.50	
George Smith	176.13	
Carl Sweeney	474.81	
Carl Sweeney	324.90	
Raymond Thibodeau	231.71	
Raymond Thibodeau	89.30	
Dana Tweedie	76.00	
*Lulu Vance	233.32	
Jeffery Vicaire	126.35	
Jeffery Vicaire	1.90	
Tom Vicaire	354.73	
David E. Warrick	575.51	
Albert Watson	718.68	
Brent Watson	548.53	
Evelyn Worster	249.57	
		<hr/>
Total		\$ 22,475.43
*Taxes Paid after books were closed.		

#### 1984 TAX ABATEMENTS

John Carr, (Veteran)	\$ 76.00	
Surban Propane (Moved)	133.10	
Maurice Coty (Tree Growth)	397.48	
Prince Shedd (Heirs of)		
Taxed in error	1.90	
		<hr/>
Total		\$ 608.48

## **Tax Collector's Report**

Tax Committed to Collector	\$313,614.11	
Supplemental tax committed	45.13	
	<hr/>	
Total Committed		\$313,659.24
Tax Collected, Paid to Treasurer	\$290,575.33	
Unpaid Taxes	22,475.43	
Abatements	608.48	
	<hr/>	
Total		\$313,659.24

## **Treasurer's Report**

Beginning Balance	\$ 26,431.66	
Total Receipts	531,225.62	
	<hr/>	
Total		\$557,657.28
Disbursements	\$539,311.79	
Balance in Checkbook	18,295.49	
Cash on hand	50.00	
	<hr/>	
Total		\$557,657.28

## Town Clerk's Report

The following is the report of Births, Deaths, and Marriages from March 1, 1984 to March 1, 1985 in the Town of Mattawamkeag.

Marriages of Mattawamkeag Residents	9
Births in Mattawamkeag	0
Births to Mattawamkeag Residents	7
Deaths in Mattawamkeag	3
Deaths of Mattawamkeag Residents	9

### DOG LICENSES PAID

Males	20
Females	7
Spayed Females	10
Neutered Males	6

Respectfully submitted,  
BEVERLY SMITH  
Town Clerk

## Library Report

The Librarians and Trustees of the Mattawamkeag Public Library hereby submit the following activities for the year of 1984:

We had a good year this year even though we missed the funds we used to get from Forsters. We had a book sale and made about \$30.00 from the sale of books and candy.

We are sorry to say that only 3 children finished the summer reading program this year. They were given gift certificates from McDonald's and a book bag. Hopefully more of the children will show an interest this year. It is so important that they begin early with good reading habits.

We have a new "In Remembrance" book donated by Pat Graham that you might like to look at the next time you are in the library. Very nice.

The V.F.W. donated three very nice books on the Viet Nam conflict. Very well written and photographed.

We have decided we would like to sponsor a float in the Anniversary parade this summer and will be looking for children to help decorate it.

Think it will be fun for all and everyone is welcome to help!

Welcome to a new librarian — Judy Wyman! Nancy Vicaire had to resign as she moved to Lincoln. "Welcome Judy."

We would like to send out a big "Thank you" to the Tuesday Club for the calendar and to all the nice people who donated books to the library this year. Greatly appreciated!

Following is a report of the statistics for 1984 for the Mattawamkeag Library:

Libraries current volumes	8,725
Books, periodicals, records loaned	6,648
Books purchased by Library in memory	5
Books purchased by patrons in memory	1
Books donated by the V.F.W.	3
Inter Library loans for Bangor public library	13

#### ACQUISITIONS 3-1-84 — 3-1-85

Adult & Young Adult Books	102
Juvenile Books	29
Magazine Subscriptions	57
Gifts (New hardcover books)	2

Respectfully submitted,

Librarians:

BEVERLY SMITH

JUDY WYMAN

Trustees:

PATRICIA GRAHAM

HAZEL SMART

HELEN McCAFFERTY

JEAN TWIST

CORRIS RICHARDS

# Police Report

Since assuming the position as Chief of Police on December 13, 1984 I would like to express my sincere gratitude to the community for the warm welcome that I feel has been extended to both myself and my family. I have been able to meet with many of you on a personal basis, however, for those residents that I have not yet had the opportunity to meet I would like to take this occasion to say "Hello."

I relocated to Mattawamkeag from Miami, Florida where I had been involved with law-enforcement for the past fifteen years. As many "transplants" I chose Mattawamkeag for the quality of life that exists here. In regard to my career as a police officer this community represents a welcomed opportunity to be involved with people on a more personal level. If anyone has any questions as to police related matters please do not hesitate to call upon me. I will faithfully strive to live up to the police creed "To Serve and to Protect."

## Complaint Statistics: (from available records & report data)

Criminal complaints	22
Criminal arrests	9
Traffic citations and warnings	57
Accidents investigated	11
Animal related complaints	82
Other complaints	207

Very truly,  
TIM R. NICHOLAS  
Chief of Police



## Health Officer's Report

To the Citizens of the Town of Mattawamkeag:

Here is my Health Officer's Report for the year of 1984.

There were 15 cases of Chicken Pox reported to me in the Spring of 1984. Had many calls from people about the lice situation in the school and around town. Most people wanted information about the best over the counter preparation to use. One thing that was learned from this situation is that lice knows no boundaries. Conferred with Dr. Gulesian in Lincoln, (Lincoln's Health Officer). And also with the Dept. of Health on what to do about the situation, the problem seemed to be state wide.

I also had a report of one case of Scabies. Many people came to the mill where I work to have blood pressure checks.

Respectfully submitted,  
JEAN TWIST  
Health Officer

## Fire Department Report

To the citizens of Mattawamkeag, I hereby submit the following report of the Fire Department.

I would like to thank the members of the department and their wives and the members of the department would like to thank the citizens for their support.

During the past year we answered calls with a total of 260 men and women responding.

Town fires	21
Out of town	7
	—
	28
Chimney fires	19
Structure fires	3
Grass & woods fires	4
Miscellaneous fires	2
	—
	28

Reward fund \$1,049.53 — the money is deposited in a savings account in the Norstar bank of Lincoln and a list of all persons making a donation is in the safe in the Town office.

Respectfully submitted,  
ARCHIE McGINLEY  
Fire Chief

## Recreation Report

To the residents, business manager, and the selectmen of Mattawamkeag, we submit the following report of the recreational activities for 1984.

We had another good year with swimming lessons and arts and crafts, which were well attended. During the last week of the program, the river being so low, did pose a problem in the pool.

We had several activities including teen dances, very well attended, our Annual Pageant, Field Day, a Swim-a-Thon in memory of Tony Gagnon, for which the proceeds were given to the Athletic Fund at Mattanawcook Academy, and in which the proceeds were over \$300.00. Our thanks go out to the kids and staff who participated in this event.

We purchased some arts and crafts materials, items for our Pageant, a Fus Ball machine, small bumper pool, partial new stereo system (2 speakers and receiver) and a mirrored ball for the hall. This year we would like to complete our stereo system and the lights for it.

Our Pageant last year was under the direction of Mary Cahill and Lynn Gordon, with the help of the Recreation staff. It was a huge success, and thanks to the many people who gave their time and effort.

A special thanks to the Forster Foundation for their donation of \$1,000.00 again this year, and also to the Mattawamkeag Motor Cycle Club for their donation of \$20.00.

This winter we purchased some shirts for the girls in-house basketball team, and a few arts and crafts materials to start next year off.

Thanks to Brenda Clark for taking pictures at the Pageant, to Michael Coombs for the music, and to Lester Gordon, Rick Vicaire and Tim Lavoie for all the help they gave us and to the many other volunteers who so graciously gave of their time.

We are very sad to report that our pool is not in very good shape and possibly we may not be able to run it this year. We are hoping for some suggestions and some support this year at our annual Town Meeting as to what we can do so our youngsters can have a swimming pool.

Respectfully submitted,  
BEVERLY SPRINGER  
Program Supervisor  
GLORIA COOMBS  
M.Y.A.L. Inc. President

# **Hospital Administrative District No. 1**

## **PRESIDENT'S REPORT TO THE CITIZENS OF THE DISTRICT**

1984 was a challenging year for Penobscot Valley Hospital. There were many changes which affected the Hospital.

In January, the Hospital began billing under the Federal Government's new prospective payment system for Medicare patients. This involved the use of diagnosis related groups (DRG's) and required much education to prepare the Medical Staff, Hospital Department Heads, and the Board Members for this major change. Utilizing DRGs resulted in decreased census which lead to layoffs in Hospital personnel.

January was also the month when we began using the extensive IBM computer system, which was installed late in 1983. This was a major change and an enormous improvement over the Hospital's old computer system which could not meet regulatory information demands.

Dr. Steven Nadeau arrived in July. His specialty is Internal Medicine and he has established a practice in Enfield, Maine.

During the months of July and August, the Hospital's Board of Directors were involved in studying the benefits of institutional affiliations. The Board made the decision to enter into a management contract with Hospital Corporation of America, Inc.

The Hospital's Volunteer Program was established in September. The program is under the sponsorship of the Hospital Auxiliary and is an added compliment to the Hospital.

Francis Kirley, who had been the Hospital's Chief Executive Officer for over two and one-half years, resigned his position in November. Dr. Eric Miller, Family Practitioner, left his practice to enter an obstetrics and gynecology residency program.

The Hospital's Substance Abuse and Chemical Dependency Program with Michael Naylor as Director was instituted on October 1st.

Although 1984 was a year of change with further government regulations, a new Administrator, a new Physician and new patient services, the Board, Medical Staff and Management look optimistically toward 1985 challenges.

Respectfully submitted,  
HERVEY E. CLAY  
President, Board of Directors

# **Mattawamkeag's**

## **125th Anniversary Committee**

To the citizens of Mattawamkeag and the selectmen of Mattawamkeag we submit the following report.

The committee was formed in 1983 to plan the events and activities for the 125th anniversary celebration. Since that time we have been actively planning a week long celebration for the week of Aug. 4-10, 1985.

On the weekend of Feb. 8-9, 1985, we sponsored a mini winter carnival. The purpose of this weekend was to mark the anniversary date (Feb. 14) and to get the community into the spirit of the celebration.

Over the last 2 years, the town has appropriated \$3,750.00. The committee raised \$685.00 in 1983 and \$1,975.00 in 1984 thru fund raising events. Expenses of over \$1,000.00 have been incurred due to the mini winter carnival and advertising. We anticipate the total cost of the week long celebration to be over \$10,000.00 and this is why we are asking for additional funds of \$6,000.00 to fully cover all expenses.

The success of the celebration depends on the people of this town supporting our functions as well as lending a helping hand. There is a lot of work to be done between now and Aug. 4th. More volunteers are needed and will be greatly appreciated.

At this time I would like to publicly thank all of the people who have put forth the time and effort it has taken to get us this far. We are a very lucky community to have them. If you would like to join them in making this celebration a success our next meeting will be Wednesday, April 3, 1985 in the municipal building. Let's all get out and make this a banner year for Mattawamkeag.

Respectfully submitted,  
PAUL T. YORK  
Chairman



# Mattawamkeag Wilderness Park

## REPORT OF THE PARK ADVISORY COMMITTEE TO THE CITIZENS OF THE TOWN OF MATTAWAMKEAG

In 1984, when I wrote this report, I really felt that the year 1984 was going to be the year that the "Park" would either survive or die! The financial picture at that time was not very pretty! We were starting the year with a \$5000.00 deficit and we established a "Bare Bones" budget to keep the gates open!

I am much more optimistic as I report to you this year.

The Advisory Committee and the "Friends" have worked hard in 1984 and the following are some of the things that happened:

1—The lease with the County was completely revised, and this in effect transferred management and operation of the park to the Advisory Committee. In doing this the Park Manager now reports directly to the Committee and is a much more workable relationship. Also, all of the bills incurred by the park are now reviewed by the Committee before payment. This has allowed us to keep well within our budget limitations.

2—Park Revenue was down this past season due to a wet June and July; but we also managed to keep our costs for the year under budget.

3—We entered into an agreement with Diamond International Corp. whereby they are being allowed to use part of the park road as a winter haul road to harvest their lot adjacent to our road. In return they have agreed to do some maintenance to this section this spring.

4—Through the efforts of the "Friends" who have spent many hours on fund raisers, we have wiped out the deficit and are starting 1985 with a new enthusiasm, and a zero deficit.

In summarizing 1984, I feel that we have come a long way, and are well on our way to making the Park a self-sustaining entity.

### OUTLOOK FOR 1985:

1—We are expanding our budget a little to meet two very immediate needs.

(a) Maintenance of Park Buildings and grounds, which has been non-existent over the past few years.

(b) Publicity. We must increase our advertising effort to increase park use which in turn will increase park income.

2—We are consulting with an advertising agency to find out where we can most effectively spend our advertising money to best advantage.

3—We are expanding our solicitation efforts to include more towns, industries and organizations, to cover the above costs.

#### 4—1985 BUDGET:

##### Expenses

Park Operation 1985 — \$19,263.

Park Income	\$ 6,000.	
Penobscot County Donation	5,000.	
Town of Mattawamkeag	2,500.	
Industrial Donations	3,500.	
To be raised by the "Friends"	2,500.	
Total		\$19,500.

1984 was a good year, and the Advisory Committee and the "Friends" are entering 1985 with renewed enthusiasm.

We would like to thank the "Town" for their help, and the Townspeople for their support of the "Friends" fund raising efforts and sincerely hope that you will continue this help, so that we may be able to continue to offer this area that abounds in such natural beauty to all and to make certain that it is preserved for our children to enjoy in their future years.

Respectfully submitted,  
**JOHN A. DIXON**  
 Chairman  
 Mattawamkeag Wilderness Park  
 Advisory Committee

#### WILDERNESS PARK

##### Receipts

Friends of Park	\$ 8,138.88	
Misc. Credits	138.08	
Penobscot County	5,000.00	
Town of Mattawamkeag	2,500.00	
Joe Lydon (Park receipts)	5,390.00	
Total		\$ 21,166.96

##### Expended

Balance payable to county for 1983	\$ 5,017.35
Joe Lydon, labor	9,360.00
Insurance	295.00
V. H. Wyman (Gas and oil 1983 & 1984)	1,490.68
Sportsman's show	132.50

Fringe benefits (Social Sec. & Workman comp.)	2,096.72
Markie's Garage (Tires & tubes)	42.50
Markie's Garage (Vehicle repair)	8.00
Donald Smith (Vehicle repair)	50.00
V. H. Wyman (Vehicle repair)	58.94
Darling's Auto Parts (Vehicle repair)	73.38
Eastern Maine Electric	989.56
Cont. Tel. of Maine	258.99
Hayden McCarthy (Road repair)	77.00
V. H. Wyman (Building repair)	70.57
Joe Lydon (Electrical supplies)	19.27
Candy Lydon (Electrical supplies)	6.27
Ware's Saw Shop (Equip. maint.)	46.60
St. Pierre Saw Shop (Equip. maint.)	14.00
Smart's True Value (Equip. maint.)	22.40
V. H. Wyman (Equipment maint.)	19.18
Candy Lydon (Equip. maint.)	30.06
V. H. Wyman (Plumbing maint.)	130.63
Candy Lydon (Plumbing maint.)	14.07
Portland Press Herald (Advertising)	50.00
Caribou Recreation (Advertising)	12.50
U.S. Postal Service (Box rent)	14.00
U.S. Postal Service (Postage)	73.15
The Word Shop (Printing)	43.00
Treasurer of State (Sales tax)	292.92
Joe Lydon (Food for meeting)	6.56
Leighton Green House (Agricultural supp.)	46.65
Joe Lydon (Agricultural supp.)	36.00
Superior Paper Co. (Cleaning supp.)	257.28
Joe Lydon (Cleaning supp.)	11.23
<hr/>	
Total	\$ 21,166.96

# Auditor's Report

Board of Selectmen  
Town of Mattawamkeag,  
Maine

I have examined the combined financial statements of the Town of Mattawamkeag, Maine for the year ended February 28, 1985, listed in the foregoing table of contents. My examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The Town has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

As disclosed in Note 5 to the financial statements, the application for an abatement of taxes for tax year 1981 filed by Great Northern Paper Co. is still pending.

In my opinion, subject to any adjustments to the financial statements, if any, which may result from the final determination of the application for abatement as mentioned in paragraph 3 above, the combined financial statements referred to above present fairly the financial position of the Town of Mattawamkeag, Maine at February 28, 1985 and the results of operations and changes in financial position of the nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The examination referred to above was directed primarily toward formulating an opinion on the combined financial statements of the various funds and account group of the Town of Mattawamkeag, Maine taken as a whole. The additional information included in Schedules 1 through 7 are presented for supplementary analysis purposes and are not necessary for a fair presentation of the financial position and results of operations of the various funds and account group and changes in financial position of the nonexpendable trust funds of the Town of Mattawamkeag, Maine. The additional information have been subjected to the auditing procedures applied in the examination of the basic combined financial statements and, in my opinion, except as noted in the preceding paragraph, are stated fairly in all material respects in relation to the combined financial statements taken as a whole.

Bangor, Maine  
March 6, 1985

Respectfully submitted,  
A. JOSEPH ROY JR.

Town of Mattawamkeag, Maine  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
February 28, 1985

	GOVERNMENTAL FUND TYPES			FUND TYPES	GROUP	(MEMORANDUM ONLY)		
	GENERAL	FEDERAL REVENUE SHARING	CAPITAL IMPROVEMENTS RESERVE	NONEXPENDABLE TRUST		GENERAL LONG-TERM DEBT	1985	1984
ASSETS								
Cash and cash investments	23,594	8,052	8,267	15,020		54,933	57,014	
Taxes, liens and tax acquired property net of allowance for uncollectibles	27,911					27,911	23,115	
Due from other funds - Note 4	320					320	6,135	
Amount to be provided for retirement of general long-term debt					81,022	81,022	94,420	
	51,825	8,052	8,267	15,020	81,022	164,186	180,684	
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Cemetery funds held for approval	300					300	400	
Due to other funds - Note 4		320				320	6,135	
Deferred property tax revenue - Note 2	19,750					19,750	12,627	
General obligation notes payable - Note 3					81,022	81,022	94,420	
	20,050	320			81,022	101,392	113,582	
FUND EQUITY								
Fund Balances				15,020		15,020	12,050	
Reserved for endowments								
Reserved for 125 Anniversary Committee	3,143					3,143		
Designated for education	5,772					5,772	3,199	
Designated for future years expenditures			8,267			8,267	4,036	
Undesignated - Note 6	22,860	7,732				30,592	47,817	
	31,775	7,732	8,267	15,020		62,794	67,102	
	51,825	8,052	8,267	15,020	81,022	164,186	180,684	

Subject to accompanying letter dated March 6, 1985.

The accompanying notes are an integral part of these financial statements.



Town of Mattawamkeag, Maine  
NOTES TO COMBINED FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

The accounting policies of the Town of Mattawamkeag, Maine conform to generally accepted accounting principles applicable to government units. The following is a summary of the more significant of such policies:

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, reserves, fund balances, revenues and expenses. The various funds are summarized by type in the financial statements. The following fund types and account group are used by the Town:

Governmental Funds

Governmental Funds are those which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental fund types:

General Fund — the General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Improvements Reserve Funds — Capital Improvements Reserve Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Special Revenue Funds — Special Revenue Funds are used to account for the proceeds of specific revenue resources (other than assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Fund Type

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Trust Funds — Trust Funds include nonexpendable trust funds. Nonexpendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical.

### Account Group

An account group is used to establish accounting control and accountability for the Town's general long-term debt.

General Long-Term Debt Account Group — This group of accounts is established to account for all long-term debt of the Town.

### B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are however, essentially two types of these revenues. In one, monies must be expended on to the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. The accrual basis of accounting is used by nonexpendable trust funds.

### C. Budgetary Accounting

The Town operates on a net budget as compared to a gross budget i.e., all revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings. At the annual town meeting, held in March of each year, the townspeople vote on various articles, on which, amounts for appropriations have been recommended by the Board of Selectmen and/or the Budget Committee.

Formal budgets for the Special Revenue Fund and Reserve funds are not adopted. However, discussions are included on these funds. The only formally enacted portions of budgets for these funds are those which affect inter-fund transfers with the General Fund.

## 2. PROPERTY TAXES

Property taxes (real and personal, except vehicles) are assessed to the

owner of record on April 1. On July 20, 1984 the taxes were committed to the tax collector for collection. Taxes were due September 30, 1984 and interest is assessed from October 1 at 15% per year on any amount unpaid as of September 30. Included in the town's tax assessment of \$19.00 per \$1,000 of assessed valuation is \$.67 which represents the local assessment for county taxes. These taxes are collected by the town and forwarded as required by the taxing agency. Taxes are recognized as revenues when levied to the extent that they result in current receivables.

Property taxes levied for 1984 are recorded as receivable. The receivables collected during the fiscal year ended February 28, 1985 and expected to be collected during the 60 day period subsequent to February 28, 1985 are recognized as revenues in fiscal year ended February 28, 1985. Receivables estimated to be collectible subsequent to the 60 day period are considered to be deferred revenues.

Taxes on vehicles are assessed to the owner of record on a staggered basis at times and rates established by the State of Maine. These taxes are recognized as revenues as they are received.

### 3. CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the town for the year ending February 28, 1985:

Notes payable at March 1	\$ 94,420
New debt issued	-0-
Debt retired	(13,398)
	<hr/>
Notes payable at February 28	\$ 81,022
Notes payable at February 28, 1985 consists of the following:	
Northeast Bank of Lincoln	
4.75% Municipal building dated October 5, 1972, payable in annual installments of \$4,000 (plus interest) to maturity date in 1988.	16,000
6.28% Great Northern Paper Co. abatement dated June 4, 1979 payable in annual installments of \$8,856 (plus interest) to maturity date in 1989.	44,280
Farmers Home Administration	
5% Recreation property dated Nov. 30, 1976, payable in annual installments of \$1,627 (including interest) to maturity date in 2006.	20,742
	<hr/>
	81,022

The annual debt service requirements for all debt outstanding as of February 28, 1985 including interest payments of \$23,434 are as follows:

Year Ended	Principal	Interest	Total
February 28			
1986	13,414	4,610	18,024
1987	13,474	3,804	17,278
1988	13,505	3,026	16,531
1989	13,537	2,248	15,785
1990	9,570	1,468	11,038
1991-1995	4,149	3,986	8,135
1996-2000	5,293	2,842	8,135
2001-2006	8,080	1,450	9,530
	<hr/>	<hr/>	<hr/>
	81,022	23,434	104,456

The town is subject to the laws of the State of Maine which limit the amount of long-term debt (excluding any loan which has been funded or refunded, notes issued in anticipation of federal or state aid or revenue sharing money, tax anticipation loans, notes maturing in the current municipal year, indebtedness of entities other than town, indebtedness to the Maine School Building Authority, industrial development or pollution control bonds and notes and obligations payable from revenues of the current municipal year or from other revenues previously appropriated by or committed to the town) to 15% of the state's assessed valuation of the town. At February 28, 1985, the statutory limit for the town was \$2,722,500.

The actual debt at February 28, 1985 of \$81,022 was 2,641,478 less than the statutory limit.

#### 4. INTERFUND RECEIVABLES AND PAYABLE

Individual interfund receivables and payable balances at February 28, 1985 were as follows:

Fund	Interfund Receivables	Interfund Payables
General Fund	320	-0-
Federal Revenue Fund	-0-	320
	<hr/>	<hr/>
	320	320

#### 5. REQUEST FOR ABATEMENT

During fiscal year ended February 28, 1982, Great Northern Paper Co. filed an application for abatement of real estate taxes on its property located in the Town of Mattawamkeag for the tax year 1981. The application was not acted upon by the board of assessors within the



ninety-day statutory limit, and therefore, on March 9, 1982 Great Northern Paper Co. appealed its request for abatement to the Penobscot County Commissioners. The amount of taxes assessed for the tax year 1981 was \$94,381. The abatement request was for \$25,630. On July 6, 1982, the Penobscot County Commissioners determined the value of Great Northern Paper Co.'s property located in Mattawamkeag to be \$6,387,216. The following shows the effects this action would have on the request for abatement:

	Assessed Value (Per Thousand)	Tax Rate	Tax
Original assessment	7,550,440	12.50	94,381
As determined by the County Commissioners	6,387,216	12.50	79,840
	<hr/> 1,163,224	<hr/> 12.50	<hr/> 14,541

As of February 28, 1985, no further action has been taken on this matter and the final outcome cannot be determined at this time.

#### 6. GENERAL

The records did not indicate that the legislative body had voted to allow overdrafts in appropriation accounts. Transfers affecting surplus, the use of excise tax revenue and transfers from federal revenue sharing funds for specific current year operations were authorized by voters.

The complete audit report is on file at the town office.

Town of Mattawamkeag, Maine  
STATEMENT OF DEPARTMENTAL OPERATIONS  
Year Ended February 28, 1985

	BALANCE FORWARD	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	CASH DISBURSEMENTS	OTHER CHARGES	CLOSED TO SURPLUS	UNEXPENDED (OVEREXPENDED) CARRIED FORWARD
GENERAL GOVERNMENT								
Town office expense							( 3,500.63)	
Incidental				7.56	11,342.67	135.66	(11,470.77)	
Tax anticipation borrowing interest					2,001.04		( 2,001.04)	
Salaries of Town Officials			10,604.96		16,509.19		( 5,904.23)	
Elections					503.42		( 503.42)	
Expense account - First Selectman					1,000.00		( 1,000.00)	
Insurance					6,415.53		( 6,415.53)	
Excise taxes and reregistrations			40,608.33				40,608.33	
Interest and costs			4,540.70				4,540.70	
Miscellaneous				107.84		7,931.68	( 7,823.84)	
			55,753.99	115.40	41,272.48	8,067.34	6,529.57	
PROTECTION								
Chief's salary			14,828.85		13,170.00		1,658.85	
Police and cruiser expense			2,300.00		5,989.75		( 3,689.75)	
Plectrons		1,500.00			1,496.00		4.00	
Police communications			1,200.00		900.00		300.00	
Constables			300.00		247.50		52.50	
School crossing guard		2,460.00			2,480.00		( 20.00)	
Fire department		3,000.00			5,829.87		19.58	
Street lights			2,849.45		13,898.07		( 879.39)	
Blinker lights				300.00	301.72		( 1.72)	
		6,960.00	21,478.30	13,318.68	44,312.91		( 2,555.93)	
HIGHWAY								
Public works department			8,491.15		53,713.73		777.42	
Sidewalks		500.00			157.45		342.55	
Sander				4,000.00	4,000.00			
		46,500.00	8,491.15	4,000.00	57,871.18		1,119.97	
GENERAL ASSISTANCE								
		3,500.00	649.52		4,678.99		( 529.47)	
EDUCATION (S.A.D. No. 67)	3,198.69	207,186.84			204,613.26			5,772.27
RECREATION								
Recreation summer program		5,000.00	616.18		5,119.07		497.11	
Public Library		4,500.00	280.00		4,789.13		( 9.13)	
Recreation account		500.00			258.29		241.71	
Snowmobile program			10,100.30		10,100.30			
Recreation building and pool care maintenance		2,000.00	2,103.70		4,021.92		81.78	
		12,000.00	13,100.18		24,288.71		811.47	

Subject to accompanying letter dated March 6, 1985.



Town of Mattawamkeag, Maine  
STATEMENT OF DEPARTMENTAL OPERATIONS  
Year Ended February 28, 1985

SCHEDULE 1  
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	BALANCE FORWARD	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	CASH DISBURSEMENTS	OTHER CHARGES	UNEXPENDED (OVEREXPENDED)	
							CLOSED TO SURPLUS	CARRIED FORWARD
UNCLASSIFIED								
Cemetery			1,089.88		4,530.71		( 3,440.83)	
Social security		3,000.00			3,217.97		( 217.97)	
Municipal building care and maintenance		10,000.00	651.50		10,611.11		40.39	
Compensation insurance		3,200.00	1,052.00		1,934.00		2,318.00	
125th Anniversary		3,000.00	1,487.78		1,344.69			3,143.09
Counseling Center				468.00	468.00			
Chester dental clinic				276.00	276.00			
Penquis CAP				654.00	654.00			
Eastern Task Force on Aging				317.00	317.00			
Katahdin Friend, Inc.				350.00	350.00			
Tax maps				400.00	450.00		( 50.00)	
Wilderness park		2,500.00			2,500.00			
Land purchase		500.00		6,000.00	6,000.00			
Tree removal			4,281.16		275.00		225.00	
	22,200.00			8,465.00	32,928.48		( 1,125.41)	3,143.09
COUNTY TAX		11,017.05			11,017.05			
DEBT SERVICE								
Principal		14,483.00			13,397.85		1,085.15	
Interest		4,286.88			5,372.01		( 1,085.13)	
		18,769.88			18,769.86		.02	
STATE REVENUE SHARING		(21,000.00)	25,408.59				4,408.59	
TRANSFERS TO OTHER FUNDS								
Capital reserve - Fire truck		4,000.00			4,000.00		( 2,100.00)	
Cemetery trust funds					2,100.00			
		4,000.00			6,100.00		( 2,100.00)	
3,198.69	311,133.77		129,162.89	25,899.08	445,852.92	8,067.34	6,558.81	8,915.36
OTHER CREDITS REPRESENTED BY								
From surplus				25,783.68				
Miscellaneous				115.40				
				25,899.08				

Subject to accompanying letter dated March 6, 1985.









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